

tive statements in parallel columns of the taxes and other revenues for the two preceding fiscal years.

3. A statement of the financial condition of the municipality; and such other information as the governing body may deem advisable to state.

2925. *Copy of budget filed for inspection.* A copy of the budget shall be filed in the office of the clerk of the municipality for public inspection not later than ten days before its adoption by the governing body, and a public hearing shall be given thereon by the governing body before the adoption of the budget, notice of which hearing shall be published.

2926. *Change of fiscal year.* The fiscal year may be changed by resolution of the governing body, which resolution shall declare that the fiscal year shall thereafter begin on the first day of September or June, as the case may be. A budget and appropriation ordinance shall be adopted for a period commencing at the expiration of the current fiscal year in which such resolution is passed, and ending at the end of the next succeeding new fiscal year. Such a budget shall be adopted within the month preceding or the month following the beginning of such period.

2927. *Annual appropriation ordinance.* Not later than one month after the beginning of the fiscal year the governing body shall pass the annual appropriation ordinance for the fiscal year, which shall be based on the budget. The total amount of appropriations shall not exceed the total of the estimated revenue, unencumbered balances and surplus receipts.

2928. *Appropriations made before annual ordinance.* In the interval between the beginning of a fiscal year and the adoption of the annual appropriation ordinance the governing body may make appropriations for the purpose of paying fixed salaries, the principal and interest of bonded debts and other loans, the stated compensation of officers and employees and indebtedness for work performed or materials furnished under contracts made before the beginning of the fiscal year, or for the ordinary expenses of the municipality, which appropriations shall be chargeable to the appropriations in the annual appropriation ordinance for that year.

2929. *Amendment of appropriations.* At any time after the passage of the annual appropriation ordinance, the governing body may amend such ordinance so as to authorize the transfer of balances appropriated for one purpose to another purpose, or to appropriate available revenues not included in the annual budget.

The amendatory ordinance, unless it be for the appropriation of available revenues not included in the annual budget, shall be published one or more times at least one week before its final passage, with notice of the time when, and place where it will be finally passed: *Provided, however,* that such ordinance may be passed during the last three months of a fiscal year without any previous publication or notice.

Comparative statements.

Financial condition.
Other information.

Copy filed for inspection.

Public hearing.
Notice of hearing.

Change of fiscal year.

Period of budget.

Time for adoption of budget.

Time of passing ordinances for appropriations.

Appropriations based on budget.
Limit of appropriations.

Temporary appropriations.

Authorized changes in appropriations.

Publication of proposed amendments.

Proviso:
Last quarter of fiscal year.